



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ - ೧೫೫ Volume - 155	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೦೬, ಆಗಸ್ಟ್, ೨೦೨೦ (ಶ್ರಾವಣ, ೧೫, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, THURSDAY, 06, AUGUST, 2020 (SHRAVANA, 15, ShakaVarsha 1942)	ಸಂಚಿಕೆ ೩೨ Issue 32
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ಭಾಗ ೪ಎ

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಆದ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳು' ಮೇರೆಗೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇರೆಗೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.CLR.CR-84/2013-14

Office of the Commissioner of Commercial Taxes,
(Karnataka), VanijyaTherigeKaryalaya,
Gandhinagar, Kalidasa Road,
Bengaluru-560009.

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003.

Present: SRIKAR.M.S., I.A.S,
Commissioner of Commercial Taxes.
(Karnataka), Bengaluru.

Sub: KVAT Act, 2003 - Clarification under Section 59(4) regarding
the rate of tax on sale of "Pre-painted galvanised steel
metalsheets" - reg.

- Ref: 1. Application dated 10-09-2013 of M/s. SLN Roofing
and Constructions, Sy.No.29, Kammagondanahalli,
AbbigerePipe Line Road, Jalahalli West, Bengaluru-560 015
(TIN: 29720892113).
2. Order dated 11-04-2019 of the Hon'ble High Court of Karnataka
in W.P.No.28741 / 2017 (T-RES) in the above case.
3. Clarification No.CLR.CR.84/2013-14 dated 01-03-2017 in the
case of M/s. SLN Roofing and Constructions, Sy.No.29,
Kammagondanahalli, Jalahalli West, Bengaluru-560 015
(TIN: 29720892113)

* * * * *

In the case of M/s. SLN Roofing and Constructions, Sy.No.29, Kammagondanahalli, Jalahalli West, Bengaluru-560 015 (TIN-29720892113) (herein referred to as the 'Applicant'), the Commissioner of Commercial Taxes (K) had issued a clarification cited in reference (3), regarding the rate of tax on sale of "Pre-painted galvanised steel metal sheets" as liable to tax at 14.5% under section 4(1)(b)(iii) of the Karnataka Value Added Tax Act, 2003 w.e.f., 01-08-2012 and onwards. Aggrieved by the clarification *supra*, the applicant preferred a Writ Petition before the Hon'ble High Court of Karnataka (Bengaluru Bench), in W.P.No.28741/2017 (T-RES).

2. The said writ petition was disposed by the Hon'ble High Court of Karnataka on 11/04/2019 and the observations made are as under:

"It is not in dispute that Galvanised Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted galvanised steel metal sheets would come within the ambit of the said entry or not. Pre-painted galvanised steel metal sheets are construed to be a different commodity other than Galvanised steel metal sheets by the Commissioner of Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanised steel metal sheets are ready to use than just Galvanised steel metal sheets. Merely painting the iron and steel enumerated under different clauses of Section 14(iv) would not disqualify it as a "declared goods". The pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description. Hence, the decision of the Commissioner of Commercial Taxes cannot be approved and the same deserves reconsideration. The impugned order dated 23/03/2017 at Annexure-A is set aside and the proceedings are restored to the file of the Commissioner of Commercial Taxes to reconsider the same in the light of the observations made hereinabove and take an appropriate decision in accordance with law in an expedite manner."

3. Pursuant to the order passed in the above writ petition, as per the principles of natural justice, the applicant was provided with an opportunity of being heard, vide Endorsement dated 19/12/2019 sent through RPAD. However, the same was returned as "Door locked". Further, the said Endorsement was communicated to the registered email of the Applicant on 21/01/2020.

4. The applicant has filed a submission vide letter dated 24/01/2020, the contents of which is summarized as under:

- i. Citing the decision of the Hon'ble High Court, the applicant has stated as follows:
"On a bear reading of the above finding as recorded by the Hon'ble High Court, it is clear that no distinct commodity emerges with the painting of the steel sheet. What emerges is still recognized as a metal sheet in common commercial terms, hence the identity and nature of the product does not change with the painting of the said product. Hence, it can be safely inferred that, though the product is painted there is no change in the nature of product and its use also. As there is no change in the nature of product with painting the said product that is pre-painted galvanized steel sheet after corrugation the same is covered by products as mentioned in section 14 of the CST Act."
- ii. The applicant has made reference to the decision of the Hon'ble Apex Court in the case of State of Tamil Nadu v/s Pyare Lal Malhotra reported in 1976 AIR 800. The applicant states

that, the *ratio decidendi* envisages that until the commodity changes its character by involving a process, the same would not be excluded from the defined ambit.

iii. The applicant makes further submission as follows:

“In the present case the metal sheets were pre painted and the same was purchased by the applicant firm which subjected it to a process of corrugation. Both pre painted sheets and corrugated are covered under section 14 of the CST Act. It is pertinent to mention here that, the applicant firm has not painted the sheets but instead has purchased sheets which were already painted, hence applying the theory of commercial common parlance it is clear that, what was sold by the applicant firm was pre painted corrugated metal sheet. This aspect is further clarified by the invoice raised by the seller and the applicant firm wherein the definition of goods sold and purchased are referred to as metal sheet and corrugated metal sheet. Hence, it is clear that, there is no change in the identity of the commodity and what is sold and purchased even after painting is metal sheet and corrugated metal sheet.”

5. The matter is examined in detail as under:

5.1 The applicant is only a reseller of the commodity i.e., pre-painted galvanized steel metal sheets.

5.2 On the issue whether “Pre-painted galvanized steel metal sheets” are covered within the ambit of clause (vi) of Section 14(iv) of the CST Act, the following are noted.

(a) clause (vi) of sub-section (iv) to Section 14 reads as under:

“(vi) sheets, hoops, strips and skelp, both black and galvanized, hot and cold, rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in riveted condition.”

5.3 It is undisputed that the steel metal sheets are covered under clause (vi) of sub-section (iv) to Section 14 of the CST Act and are termed as “declared goods”. On the issue whether galvanization of these steel metal sheets would change the nature of the commodity was discussed by the Hon’ble Apex Court in the case of M/s Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) and the Hon’ble Court has ruled as under:

“The purpose of galvanising a pipe is merely to make it weatherproof. It remains a steel tube. By being put through the process of galvanising it is made rust-proof. Neither its structure nor function is altered. As a commercial item it is not different from a steel tube. That galvanisation is done on steel tubes or pipes as a protective measure only was the basis of the decision of the Karnataka High Court in Associated Mechanical Industries, (supra). Merely because the steel tube has been galvanised does not mean that it ceases to be a steel tube. The Gujarat High Court in State of Gujarat v. Shah Veljibhai Motichand, Lunawada, [1969] 23 S.T.C. 288 held that merely because iron is given the shape of a sheet and is subjected to corrugation does not take it out of the description of “iron and steel”. So also in Sales Tax Commissioner and Others v. Jammu Iron and Steel Syndicate, [1980] 45 S.T.C. 99 the High Court of Jammu and Kashmir held that galvanisation and corrugation do not change the essential character of iron sheets, and they remain iron sheets.

We are unable to agree with the view taken by the Madras High Court in Deputy Commissioner of Commercial Taxes, Tiruchirapalli v. P.C. Mohammed Ibrahim Marakayar Sons, [1980] 46 S.T.C. 22. The limited purpose of galvanisation does not, it seems to us, bring a new commodity into existence. The respondents rely on Deputy Commissioner of Sales Tax (Law) Board of Revenue v. G.S. Pai & Co., [1980] 1

S.C.R. 938 but in that case this Court held that Bullion as understood popularly does not include ornaments or other articles of gold. It was pointed out that Bullion was commonly treated as a commodity distinct and separate from ornaments and articles of gold. Gold ornaments and articles were manufactured or finished products of gold. A number of other cases were cited on behalf of the respondents, but we do not find any of them to be of assistance to the respondents. We are of the view that galvanised pipes are steel tubes within the meaning of s. 14(iv)(xi) of the Central Sales Tax Act. The view taken by the High Court is erroneous. We may not that shortly after judgment was reserved in the present appeals, an identical point arose before a Bench of this Court on 28 April, 1988 in S.L.P. (Civil) No. 3549 of 1988-- Commissioner of Sales Tax v. Mitra Industries, [1988] 69 S.T.C. Note No. 55 at p. 16 and the learned Judges took the same view which finds favour with us here. In the result, the appeals are allowed, the impugned judgment and order of the High Court and the orders of the tax authorities in each case are set aside."

In view of the above judgment, it is clear that galvanised steel metal sheets are covered under the category of "declared goods" as envisaged in clause (vi) of sub-section (iv) to Section 14 of the CST Act.

6. On the issue, whether pre-painting of galvanised steel metal sheets changes the nature of the commodity, the following are observed:

6.1 In the earlier clarification issued, the "pre-painted galvanized iron and steel sheets in coil form" and "pre-painted galvanized corrugated iron & steel sheets" were held to be outside the scope of declared goods as defined under Section 2(c) of the CST Act, 1956 as they were not enumerated under section 14(iv)(vi) of the CST Act. Hence, it was held that the goods for which the applicant had sought for clarification i.e., 'pre-painted goods' were different both in commercial and common parlance from the goods specified under section 14(iv)(vi) of the CST Act. The judgments of the Hon'ble High Court of Karnataka in the cases of Ultracon Structural Systems Pvt Ltd v/s State of Karnataka 2013 (76) Kar LJ 439 (HC) (DB) and Diebold Systems Pvt Ltd V/s The Commissioner of Commercial Taxes (2006) 144 STC 59 KAR and the judgment of the Hon'ble Supreme Court in the case of State of Tamil Nadu v/s Pyarelal Malhotra (1976) 37 STC 319 (ST) were relied upon while clarifying the pertinent matter. It was on the basis of the common parlance test that the clarification was issued stating that pre-painted galvanized corrugated iron & steel sheets were not covered under the category of 'Declared goods' and hence were liable to tax as unscheduled goods under the KVAT Act, 2003.

6.2 The Hon'ble High Court of Karnataka in WP No. 28741/2017 (T-RES) has cited as under:

"13. It is not in dispute that Galvanized Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted Galvanized Steel Metal Sheets would come within the ambit of the said entry or not. Pre-painted Galvanized Steel Metal Sheets are construed to be a different commodity other than Galvanized Steel Metal Sheets by the Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanized Steel Metal Sheets are ready to use than just Galvanized Steel Metal Sheets. Merely painting the iron and steel enumerated under different clauses of Section 14(iv) would not disqualify it as a "declared goods". The pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanized steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description."

6.3 In view of the above direction by the Hon'ble High Court the matter is re-examined. The process of pre-painting the galvanised steel metal sheets is stated to be done to protect the commodity from rusting and corrosion. The process of galvanization is also for the same purpose. In case of galvanization it is done by a coat of Zinc-Aluminium alloy and in case of "pre-painting", it is done by applying a coat of paint. It has been *Held* by the Apex Court in the case of Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) that, the process of galvanization does not alter the commodity galvanised. The same analogy can be adopted even in the case of "pre-painting of the galvanised steel metal sheets and this would not change the essential character of the product being a steel metal sheet. The additional processes of galvanization and the pre-painting before corrugation would only provide protection against the weather and do not amount to changing the nature of the commodity.

6.4 Further, the Heading and sub-heading of the entries under Chapter 72 (Iron and Steel) of the Central Excise Tariff of India reads as follows:

Tariff item	Description of goods
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED
	Plated or coated with tin
7210 11	Of a thickness of 0.5 mm or more :
7210 11 00	OTS/MR Type
7210 11 90	Other
7210 12	Of a thickness of less than 0.5 mm:
7210 12 00	OTS/MR Type
7210 12 90	Other
7210 20 00	Plated or coated with lead, including terne-plate
7210 30	Electrolytically plated or coated with zinc :
7210 30 10	Corrugated
7210 30 90	Other
	Otherwise plated or coated with zinc :
7210 41 00	Corrugated
7210 49 00	Other
7210 50 00	Plated or coated with chromium oxides or with chromium and chromium oxides
	Plated or coated with aluminium :
7210 61 00	Plated or coated with aluminium-zinc alloys
7210 69 00	Other
7210 70 00	Painted, varnished or coated with plastics
7210 90	Other :
7210 90 10	Lacquered
7210 90 90	Other

It is clear from the above, even under the Central Excise Act and the Customs Act, the painted and galvanizing of steel sheets were considered as a process of coating the steel sheets and would not change the original nature of the product being steel sheets.

7. In the light of the above discussion *supra*, the previous clarification issued vide “Clarification No. CLR.CR.84/13-14 dated 01.03.2017” is withdrawn and the following clarification is issued.

CLARIFICATION No.CLR.CR-84/2013-14 Dated:29/06/2020

It is clarified that “Pre-painted galvanised steel metal sheets” falls under Section 14(iv)(vi) of the CST Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a “declared goods”.

(SRIKAR.M.S)

Commissioner of Commercial Taxes
(Karnataka), Bengaluru

PR-295

**GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)**

No. KTEG/ CLR/ CR.01/19-20

Office of the
Commissioner of Commercial Taxes
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Bengaluru- 560009
Dated: 29.06.2020.

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES (KARNATAKA),
BENGALURU – CLARIFICATION UNDER SECTION 12(7) OF THE KARNATAKA TAX
ON ENTRY OF GOODS ACT, 1979**

M/s Giriraj Enterprises, Survey No.68/17, Shop No.7, Seebithota Arakere, Antharasanahally, Tumkur- 572106, (hereinafter referred to as “the applicant”) has filed an application under section 12(7) of the Karnataka Tax on Entry of Goods Act, 1979 read with Section 174 of the Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as “KGST Act”) for clarification.

2. In his application, the applicant has stated as under:

- (a) That he is a registered person under the Central Goods and Services Tax Act, 2017 and the Karnataka Goods and Services Tax Act, 2017 with a GSTIN 29AACFG1563GIZI and during the tenure of Karnataka Value Added Tax Act, 2003 upto 30.06.2017 was a dealer registered under the said Act with TIN 29460890995.
- (b) The applicant submits that this application is filed requesting the Commissioner of Commercial Taxes, Karnataka for removal of doubt as regards the liability to tax or rate of tax payable under the Karnataka Tax on Entry of Goods Act, 1979 (hereinafter referred to as “said Act”) on “unmanufactured tobacco in paper

pouches, not in sealed containers” brought into local area of Tumkur, in exercise of the power conferred by section 12(7) of the said Act read with section 174(1)(c) of KGST Act, 2017.

3. The applicant reproduces the following provisions:

3.1 Section 12(7) of the KTEG Act, 1979 which reads as under:

“12. The Authorities:

(1)

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(7) *Without prejudice to the generality of the foregoing power, the Commissioner may on his own motion or on an application by a dealer liable to pay tax under this Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue or for the removal of any doubt, clarify the rate of tax payable under this Act in respect of goods liable to tax under the Act or the doubt, as the case may be, and all officers and persons employed in the execution of this Act shall observe and follow such clarification.*

Provided that no such application shall be entertained unless it is accompanied by proof of payment of such fee paid in such manner as may be prescribed.”

3.2 Section 174 of the KGST Act, 2017 which reads as under:

“174. Saving. (1) The repeal of the Acts specified in section 173 shall not

- (a) revive anything not in force or existing at the time of such repeal; or*
- (b) affect the previous operation of the repealed Acts and orders or anything duly done or suffered thereunder; or*
- (c) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the repealed Acts or orders under such repealed Acts:*

Provided that any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the appointed day; or”

4. The applicant has taken the support of the following judgements of the Hon’ble High Court of Karnataka in the following cases:

- (a) M/s Prosper Jewel Arcade LLP v. Deputy Commissioner of Commercial Taxes (Audit & Rec), Bengaluru and others reported in (2019) 61 GSTR 33 – decision of the Hon'ble High Court by learned single judge as at paragraph 8 of the judgement is reproduced by the applicant as below:

“8. Section 174 of the KGST Act, 2017 clearly saves all the rights, obligations or liabilities acquired, accrued or incurred under the repealed Acts enumerated under section 173 of the said Act which includes KVAT Act, 2003. The ground of attack on section 174 of the KGST Act, 2017 does not affect the validity of KVAT Act, 2003 and the orders passed under that enactment.”

- (b) M/s Abhay Solvents Pvt. Ltd v. Asst. Commissioner of Commercial Taxes, LGSTO 510, Bengaluru and another in WP No.3636 & 4607-4624/2018 dated 08.03.2018- decision of Hon'ble High Court by learned single judge as at paragraph 11 of the judgement which is reproduced below:

“11. In terms of section 174(1)(f), it is clear that the repeal of the Act specified in section 173 shall not affect any proceedings including that relating to an appeal, revision or reference, instituted before, on or after the appointed date, under the said repealed Acts as if KGST Act had not repealed. Further sub-section (3) of section 174 envisages that notwithstanding anything contained in section 173, despite any limitation contained in any of the repealed Acts or, assessment or reassessment may be made on the assessee or any person in consequence of, or to give effect to, any finding or direction or order made under any provision of the relevant repealed Acts or any judgement or order made by the Hon'ble Apex Court or High Court or any other Court whether before or after commencement of KGST Act.”

5. The applicant submitted that the applicant as a dealer registered under the KVAT Act, 2003 and KTEG Act, 1979 acquired the privilege / right to clarification under the provisions of section 12(7) of the repealed KTEG Act, 1979 during its existence upto 30.06.2017 and in terms of the saving provision in clause (c) of sub-section (1) of section 174 of KGST Act, 2017, the privilege / right is not affected by the repeal as per ratio of decisions of the Hon'ble High Court of Karnataka in the judgements cited above.

6. The applicant has submitted that it did not have cause of action for seeking the present clarification so far and the cause of action has arisen now only and the explanation therefor offered by the applicant is as follows:

6.1 The applicant submits that Government of Karnataka in exercise of the power conferred by section 3(1) of KTEG Act, 1979 issued Notification-III No. FD 208 CSL 2013 dated 01.10.2013 by which Sl.No.(5) in the Notification previously issued in No. FD 11 CET 2002 (I) dated 30.03.2002 was substituted, as under, inserting sub-item (ii) in Sl.No.(5) specifying “Unmanufactured tobacco in sealed container” for levy of entry tax at 5%, with effect from 02.10.2013.

“(5)	(i) Tobacco products of all description including cigarettes, cigars, churuts, zarda, quimam etc., but excluding snuff and beedies (ii) Un-manufactured tobacco in sealed container	5% 5%”
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6.2 The applicant submitted that it had filed writ petition before the Hon’ble High Court of Karnataka at Bengaluru in WP No. 55380-55381/ 2013 (T-EYT) on 04.12.2013 challenging the Notification in respect of insertion of sub-item (ii) in Sl. No. (5) of the substituted entry No.(5) in the Notification No. FD 11 CET 2002 (I) dated 30.03.2002 specifying “Unmanufactured tobacco in sealed container” for levy of entry tax at 5% on the ground, inter-alia, that unmanufactured tobacco is not the commodity specified in any of the Sl.No.s 1 to 102 of First Schedule to KTEG Act, 1979 and therefore, it was beyond the delegated power conferred on the State Government by section 3(1) of KTEG Act, 1979 to have amended the Notification specifying “Unmanufactured tobacco in sealed container” for levy of entry tax at 5%. The writ petition stands disposed of by order dated 22.10.2019 passed by the Hon’ble High Court. The Hon’ble High Court has been pleased to dismiss the writ petition upholding the validity of the insertion of sub-item (ii) in Sl. No.(5) of the substituted entry No.(5) of the substituted entry No.(5) in the Notification No. FD 11 CET 2002 (I) dated 30.03.2002 specifying “Unmanufactured tobacco in sealed container” for levy of entry tax at 5%. During the pendency of the writ petition upto 22.10.2019, there was stay granted by the Hon’ble High Court staying operation of the insertion of sub-item (ii) in Sl.No.(5) of the Notification.

6.3 The applicant also submits that consequent upon the order passed by Hon'ble High Court of Karnataka dismissing the writ petition filed by the applicant, the authorities exercising power under KTEG Act, 1979 are in the process of initiating proceedings to levy entry tax on the applicant on retail pouches of unmanufactured tobacco brought into local area of Tumkur holding that the commodity in unmanufactured tobacco in sealed containers falling under sub-item (ii) of Sl. No.(5) of the Notification dated 30.03.2002 and liable to entry tax at 5%. Hence he has submitted the application for clarification.

7. The applicant submits that enumeration of "unmanufactured tobacco in sealed container" in sub-item (ii) in Sl. No. (5) in the Notification first issued in No. FD 11 CET 2002 (I) dated 30.03.2002 has given rise to doubt whether the unmanufactured tobacco brought into the local area of Tumkur by the applicant in retail pouches is "unmanufactured tobacco in sealed container" covered by sub-item (ii) of Sl.No.5 and liable to entry tax at 5% or in the alternative, for a clarification regarding the rate of tax payable under the Act on unmanufactured tobacco brought into local area by the applicant in retail pouches.

8. The applicant states that he carries on business in raw tobacco, hereinafter referred to as unmanufactured tobacco, as a wholesale dealer. Place of business of the applicant is located in Antharasanahally, Tumkur. The applicant purchases unmanufactured tobacco from M/s Fastrack Packers Pvt. Ltd., Sangamner, Maharashtra 422 605 in the brand name Tambakhu 'GAI' Chhap in wholesale packets. Each wholesale packet is packed in packed with 20 individual retail pouches, each containing 16 grams of unmanufactured tobacco. The applicant causes entry of wholesale packets into the local area of Tumkur and supplies / sells to wholesale dealers and retail dealers in unmanufactured tobacco located elsewhere in the State. The applicant has produced the samples of the pouches before this Authority.

9. Regarding the manner of preparation of unmanufactured tobacco, the applicant states that the raw tobacco leaves are beaten and are crushed. The crushed raw tobacco leaves thereafter are sieved and unmanufactured tobacco is obtained in bits and pieces. This manner in which the unmanufactured tobacco is obtained does not amount to manufacture, the unmanufactured tobacco and the raw tobacco from which it is obtained continuing to be one and the same goods and

they are not commercially different commodities. The applicant has placed reliance on the judgement of Hon'ble Customs, Excise and Gold Tribunal, Delhi rendered in 07.06.2000 in the case of Commissioner of Central Excise v. Ravindra & Co. in which paragraph 9 of the above manner of preparation of unmanufactured tobacco has been explained. The following is an extract of the same order:

“They prepare this tobacco by beating, crushing and sieving the tobacco leaves purchased by them from the market without adding any foreign material therein. This process was also confirmed by the Range Superintendent in his report dated 11.10.1985 wherein he mentioned that the tobacco was prepared by the respondents by beating, crushing and sieving the tobacco leaves and packing in retail paper packets bearing the brand name. All these facts also find reference in para 12 of the impugned order dated 14.07.1998 of the Commissioner (Appeals). The correctness of these facts has not being questioned in the grounds of appeals by the Revenue. The Commissioner (Appeals) has also observed in that para that there was nothing on the record that either the Range staff or any other visiting Central Excise Officer even noticed the presence or mixing of any ingredient such as chuna, molasses, katha, perfume, spices, etc. in the tobacco by the respondents. Therefore keeping in view all these referred to above, the tobacco prepared by the respondents fall within the definition of “unmanufactured tobacco” as given under sub-heading 2401.00 in the HSN.”

10. The applicant further submits that production, packing and sale of unmanufactured tobacco is governed by the following statutes:

- (i) The Legal Metrology (Packaged Commodity) rules, 2011 and
- (ii) The Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003

10.1 The applicant submits that as per the definitions in these Acts, there is no conditions prescribed that either the wholesale packing or retail packing of unmanufactured tobacco should be in sealed containers. The definitions having relevance for the present purposes are extracted and the same reads as under:

The Legal Metrology (Packaged Commodities) Rules, 2011:

“2. Definitions:- In these rules, unless the context otherwise requires-

(a)

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(d) “manufacturer” in relation to any commodity in packaged form, means a person who, or a firm which, produces, makes or manufactures such commodity and includes a person, firm which puts, or causes to be put, any mark on any packaged commodity, not produced, made or manufactured by him or it, and the mark claims the commodity in the package to be commodity produced, made or manufactured by such person or firm as the case may be;

.

(g) “packer” means a person who, or a firm which pre-packs any commodity, whether in any bottle, tin, wrapper or otherwise, in units suitable for sale whether wholesale or retail;

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(i) “quantity” in relation to commodity contained in a package, means the quantity by weight, measure, or number of such commodity contained in that package;

(j) “retail dealer” in relation to any commodity in packaged form means a dealer who directly sells such packages as are sold directly to the consumer, a wholesale dealer who makes such direct sale to customer;

(k) “retail package” means the packages which are intended for retail sale to the ultimate consumer for the purpose of consumption of the commodity contained therein and includes the imported packages:

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(r) “wholesale package” means a package containing – (i) a number of retail packages where such first mentioned package is intended for sale, distribution or delivery to an intermediary and is not intended for sale direct to a single consumer; or (ii) a commodity sold to an intermediary in bulk to enable such intermediary to sell, distribute or deliver such commodity to the consumer in similar quantities or; (iii) packages containing ten or more than ten retail packages provided that the retail packages are labelled as required under the rules.”

The Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003:

“3. In this Act unless the context otherwise requires –

(a)

.

(h) “label” means any written, marked, stamped, printed or graphic matter, affixed to, or appearing upon, any package;

(i) “package” includes a wrapper, box, carton, tin, or other container;

(k) “production” with its grammatical variations and cognate expression includes the making of cigarettes, cigars, cheroots, beedis, cigarettes, tobacco, pipe tobacco, hookah tobacco, chewing tobacco, pan masala or any chewing material having tobacco as one of its ingredients (by whatever name called) or snuff and shall include –

(i) packing, labelling or re-labelling, of containers;

(ii) re-packing from bulk packages to retail packages; and

(iii) the adopting of any other method to render the tobacco product marketable;

.

(o) “special warning” means such warnings against the use of cigarettes or other tobacco products to be printed, painted or inscribed on packages of cigarettes or other tobacco products in such form and manner as may be prescribed by rules made under this Act;”

10.2 The applicant submits that retail packing of unmanufactured tobacco is in pouches which are brown paper oblong wrappers, measuring about 5 inches long and 3.5 inches broad. A sample of an empty pouch is produced. The applicant states that the bottom end of the pouch is closed and the top end is left open. The unmanufactured tobacco of 16 grams is filled into the pouch through the open top-end and thereafter, the top-end of the pouch is folded backwards, down to the level upto which the unmanufactured tobacco is filled-in and is closed without pasting or stapling. The pouch becomes smaller and almost square in shape. The folds are left unglued and unpasted and only a label printed with statutory

warning is placed and loosely glued on top of the folds. The label is easily detachable and the contents of unmanufactured tobacco are made accessible merely by undoing the folds and without breaking open the pouch.

10.3 The loosely pasted label is the only piece of paper that keeps the folded top-end of the pouch intact. Once it is detached or unfastened, all that is required to access the contents is to open up the folds and make the top-end of the pouch fully open. Thus, there is no need to break open the pouch to access the contents of unmanufactured tobacco. It is submitted that the purpose of packing the pouches in the above manner is to make it easy to the consumers to unfasten / detach the label and to access the unmanufactured tobacco without breaking open the pouch and to make use of the pouch until the entire quantity of 16 grams is consumed. On the other hand, the applicant states, if accessing the contents of unmanufactured tobacco requires that the pouch is broken open, then the pouch becomes useless and the contents would require to be transferred to some other container for use by the consumers.

11. The applicant states that he is of the understanding that the retail pouches in which unmanufactured tobacco is caused entry into the local area of Tumkur by the applicant is not a sealed container by reason of fact that it is not necessary to break open the retail pouch to access the contents of unmanufactured tobacco. All that is required is to unfasten / detach the statutory warning label which is loosely glued on to the backside of the pouch and to flip back the folds, thus straightening the pouch with the top-end fully open and to access the contents. In support, the applicant relies on the judgement of Hon'ble Supreme Court of India rendered in the case of Balkrishna Hatcheries v. Clarification & Advance Ruling Authority reported in (2006) 148 STC 137 in the context of Karnataka Sales Tax Act, 1957, whether dressed chicken sold in plastic bags which were either stapled or crippled at the open ends amounted to sealed containers and therefore were liable to sales tax under entry No.8 of Part F of Second Schedule to KST Act, 1957. In that case, the applicant states that the competing entries were:

(i) Entry No.8(viii) of Part F of Second Schedule to KST Act, 1957 – Taxable Schedule:

“8(viii) Meat and dressed chicken sold in sealed containers- 8% w.e.f. 01.08.2004”

(ii) Entry No.22 of Fifth Schedule to KST Act, 1957 – Exempt Schedule:

“22. Eggs and meat including flesh of poultry except when sold in sealed container.”

12. The applicant stated that dispute arose before the Hon’ble Supreme Court of India over the judgement of Hon’ble High Court of Karnataka in the case of Balkrishna Hatcheries v. Clarification & Advance Ruling Authority reported in (2004) 137 STC 187 in which the Hon’ble High Court held that stapling and crimping of the plastic bags in which the dressed chicken were packed amounted to sealed containers and that the sales of dressed chicken therefore were liable to tax in terms of entry 8(viii) of Part F of Second Schedule to KST Act, 1957. Reversing this judgement, Hon’ble Supreme Court of India held that in case of both stapling and crimping, the dressed chicken could be removed by the customers merely by unfastening the stapling and crimping and without breaking the plastic bags and that therefore it was not the case that dressed chicken sold in plastic bags amounted to sealed containers liable to tax. The Hon’ble Supreme Court considered the several judgement on this issue and reached the conclusion that mere undoing the fastening of packets in which the goods are packed would not amount to breaking the fastening and that where the dressed chicken put into plastic bags and crimped / stapled could be accessed without breaking the fastening could not be said to be sealed containers. The applicant reproduces the relevant paragraphs and the same are as below:

“16. We regret we are unable to agree with the view taken by the High Court. In our opinion, undoing cannot amount to breaking. When a staple is applied, the wire can be removed by straightening the two bent ends without breaking the wire or tearing the paper. Hence, we cannot agree that undoing the fastening amounts to breaking the fastening.

17. If the view of the Karnataka High Court is accepted then logically it will have to be accepted that every container will be a sealed container if it is closed in any manner. Such a view obviously cannot be countenanced.

18. In our opinion in cases of both stapling and crimping, the staples and pins can be removed by the customer without breaking anything. Hence in view of the decision of this court in Commissioner of Sales Tax, UP v. G.G.Industries (1968) 21 STC 63, it has to be held that the chicken in

question is not sold in sealed containers. We, therefore, agree with the decision taken by the Delhi High Court in Commissioner of Sales Tax, Delhi v. Popcorn (1982) 49 STC 36.

19. For the reasons given above, this appeal is allowed. Impugned judgement of the Karnataka High Court as well the order of the Authority for Clarification and Advance Ruling dated September 22, 2003 under the section 4 of the Act are set aside and it is held that the “dressed chicken” in question are exempt from sales tax as they are not sold in sealed containers. No costs.”

13. The applicant states that on the basis of the above facts and governing law of Hon’ble Supreme Court of India, the Commissioner may pass order removing the doubt that the retail paper pouches in which the applicant causes entry of unmanufactured tobacco into the local area of Tumkur are not sealed containers OR in the alternative to pass order clarifying the rate of tax payable under the KTEG Act, 1979 in unmanufactured tobacco in retail pouches brought into the local area by the applicant is NIL, in the interest of justice and equity.

14. The Applicant was provided an opportunity of being heard. Ms. Vani, Advocate appeared before the undersigned and reiterated the facts and submissions made earlier in the application.

DISCUSSION:

15. The matter is examined. The application and the arguments of the applicant made is verified and found that the entire matter is related to whether the goods brought in by the applicant into the local area for sale is covered under “unmanufactured tobacco in sealed containers” or not.

16. Regarding the first question, whether the goods are “unmanufactured tobacco” the following are noted:

16.1 The goods in question is verified and it is seen from the order of the Hon’ble High Court of Karnataka dated 22nd October, 2019 in the case the applicant in W.P. No.s 55380-55381/ 2013(T-EYT) that the applicants are engaged in the business of unmanufactured tobacco in the brand names GhaiChhapZarda, Thambaku, Badshaw, Singam. It was also submitted by the applicant that the

unmanufactured tobacco was obtained by beating, crushing and sieving the raw tobacco and the said unmanufactured tobacco was packed in sachets and sold.

16.2 It is also seen in the same order supra, that the product sold in sachet under a brand name after subjecting raw tobacco to physical process of cutting, shredding and sizing so as to make it fit for consumption including the process of being packed in a sealed container, the unmanufactured tobacco ceases to be an agricultural produce. The applicant has stated that what is before the undersigned is not related to all the products and only a selected product wherein the product is packed in paper container and the label is pasted.

16.3 The applicant places reliance on the judgement of the Customs, Excise and Gold Tribunal, Delhi in the case of Commissioner of Central Excise v. Ravindra and Company 2000 (120) ELT 699 Tri Del, in support of his contention that the goods caused entry into the local area is “unmanufactured tobacco”. The Hon’ble Tribunal has held that

“6. The controversy in all these appeals centres around the question as to whether the goods in question branded as Bandar Dholak and Hari Chhap tobacco were classifiable under sub-heading 2401.00, as claimed by the respondents or under sub-heading 2404.41 of the CETA, as desired by the Revenue. Therefore, it would be beneficial to set out both these sub-headings of the CETA as these were, at the relevant time:

2401 2401.00 *Unmanufactured tobacco; tobacco effuse*

.....

24.04 *Other manufactured tobacco and manufactured tobacco substitutes; homogenised of ‘reconstituted’ tobacco; tobacco extracts and essences.*

Chewing tobacco including preparations commonly known

As ‘Khara masala’, ‘Kiman’, ‘Dokta’, ‘Zarda’, ‘Sukha’ and ‘Surti’.

2404.41 *Bearing a brand name*

7. The perusal of both these sub-headings shows that sub-heading 2401.00 covers unmanufactured while the other sub-heading 2404.41 applies to the manufactured tobacco. Therefore, if the goods “Bandar Dholak Chhap and Hari Chhap” tobacco, are accepted to be

unmanufactured, then the same would be covered by sub-heading 2401.00 but otherwise if found to be manufactured, then would be classifiable under sub-heading 2404.41 of the CETA. The expression “manufactured” or “unmanufactured” tobacco had not been defined in the Chapter note or in the Section Note of Chapter 24 of the CETA. Therefore, reference will have to be made to HSN and the Case Law on the point.

8. In the HSN Explanatory Notes of sub-heading 2401.00 the unmanufactured tobacco has been defined as under:-

“Unmanufactured tobacco in the form of whole plant or leaves in the natural state of as cured or fermented leaves. Whole of stemmed/ stripped, trimmed or untrimmed, broken or cut including cut to shape, but not tobacco ready for smoking.

Tobacco leaves blended, stemmed/ stripped and cased (sauces and liquored with a liquid of appropriate composition mainly in order to prevent mould and drying and also to preserve the flavour) are also covered in this Heading”.

9. In the instant case, They prepare this tobacco by beating, crushing and sieving the tobacco leaves purchased by them from the market without adding any foreign material therein. This process was also confirmed by the Range Superintendent in his report dated 11.10.1985 wherein he mentioned that the tobacco was prepared by the respondents by beating, crushing and sieving the tobacco leaves and packing in retail paper packets bearing the brand name. All these facts also find reference in para 12 of the impugned order dated 14-07-1998 of the Commissioner (Appeals). The correctness of these facts has not been questioned in the grounds of appeals by the Revenue. The Commissioner (Appeals) has also observed in that para that there was nothing on the record that either the Range staff or any other visiting Central Excise Officer even noticed the presence or mixing of any ingredient such as chuna, molasses, katha, perfume, spices, etc. in the tobacco by the respondents. Therefore, keeping in view all these referred to above, the tobacco prepared by the respondents fall within the definition of “unmanufactured tobacco” as given under sub-heading 2401.00 in the HSN.”

16.4 The above judgement also makes reference to CCE Surat v. RanchhodharZinabhai& Sons 1998 (104) ELT 509 (T), T.P.N.S. Chettiar Parvathi Vilas Tobacco & Cigars Co. v. CCE, 1989 (41) ELT 79, Ishwar Grinding Mills v. CCE, Calcutta-I, 2000(117) ELT 743 (T) and Shrikant Prasad v. CCE Calcutta, 2000(117) ELT 345, Alnoori Tobacco Co v. CCE, Calcutta-II, 1994(70) ELT 131(T), CCE Pune v. Jaikisan Tobacco Co., 1986 (23) ELT 184(T) and Sree Biswas Vijaya Industries v. CCE, Bhubaneshwara, 1997(96) ELT 712 (T), wherein cutting/ powdering of unmanufactured tobacco leaves into small pieces and packing in containers without adding any foreign ingredient, did not amount to manufacture and would be classifiable as “unmanufactured tobacco”.

16.5 There is no evidence on record to show that anything is added to the product and it is only tobacco leaves powder which is packed. The label on the packet also shows the contents as “unmanufactured tobacco”. In the absence of any evidence to the contrary, it may be held that the product is “unmanufactured tobacco” going by the applicant’s contention as recorded in the judgement of Hon’ble High Court of Karnataka in the case of the applicant.

17. The issue to be considered for the clarification is whether the unmanufactured tobacco is “in sealed container” or not?

17.1 The contention of the applicant is that the goods caused entry into the local area is “unmanufactured tobacco in paper pouches, not in sealed containers”.

17.2 As could be seen from the samples, the unmanufactured tobacco is packed in the paper cover and the paper cover is folded in the opening end and the label is pasted on the fold of the paper container. The label is also made of paper with the brand printed on it. The label also shows as contents “unmanufactured tobacco”. The contents of the container cannot be accessed without opening the label.

17.3 The Hon’ble High Court of Karnataka in the case of Nanjundeshwara Mart vs State of Karnataka 1992 84 STC 534 (Kar) had to decide the meaning of “sealed container”. In the above case, some food mixes were sold in polythene bags. The Court found the bag stitched firmly at the opening. It also found that the bag was

so closed that it was impossible to have access without breaking the fastening. It was therefore held that the polythene bag was a sealed container. Even in the pertinent case, unless the affixed label is removed or the paper cover is torn, the user cannot have access to the contents of the packet.

17.4 Hon'ble Supreme Court in the case of Balkrishna Hatcheries v. Clarification & Advance Ruling Authority [2006] 148 STC 137 (SC), the judgement of which is also taken for support by the applicant, has interpreted the meaning of "sealed container" and had held that stapling and crimping, the staples and pins could be removed by the customer without breaking anything would not amount to "sealed container". The Hon'ble Court in para 14 states as under:

" 14. From a reading of the aforesaid decisions it appears that the law is well-settled that the container is considered to be a sealed container if it is closed in a manner that it is not possible to access the contents or remove the contents without breaking either the container or the fastening of it is closed."

Further, it goes on to state that

"15. The Karnataka High Court in para 9 of the impugned judgement has observed:

"'Breaking' the container or 'breaking the fastening' does not necessarily mean cutting or breaking the container or the fastening to pieces. 'Breaking' refers to parting, dividing, tearing, rupturing or severing, either wholly or partially, by applying a strain or force. For example, a staple which is the 'fastening' on the container is 'broken' not only when it is severed or cut into pieces, but even when the two closed ends are 'opened' or 'parted' and it is pulled out. Similarly if a crimped bag is closed by twisting an aluminium wire or by putting an elastic band over the crimped portion, the removal of such fastening would amount to breaking the fastening. Anything done to the fastening which has the effect of undoing the fastening will be 'breaking the fastening'.

16. We regret we are unable to agree with the view taken by the High Court. In our opinion, undoing cannot amount to breaking. When a staple is applied, the wire can be removed by straightening the two bent ends

without breaking the wire or tearing the paper. Hence, we cannot agree that undoing the fastening amounts to breaking the fastening.

17. If the view of the Karnataka High Court is accepted then logically it will have to be accepted that every container will be a sealed container if it is closed in any manner. Such a view obviously cannot be countenanced.

18. In our opinion in cases of both stapling and crimping, the staples and pins can be removed by the customer without breaking anything. Hence, in view of the decision of this Court in Commissioner of Sales Tax, U.P. v. G.G.Industries [1968] 21 STC 63, it has to be held that the chicken in question is not sold in sealed containers. We, therefore agree with the decision taken by the Delhi High Court in Commissioner of Sales Tax, Delhi v. Pop Corn [1982] 49 STC 36.”.

17.5 The Hon’ble Supreme Court in the case of The Commissioner, Sales Tax, U.P. v. M/s G.G.Industries, Agra (1968) 21 STC 63, states as under:

“8. The learned counsel of the applicant contends that the expression “sealed container” means a container which is “so closed that access (to the contents) is impossible without breaking the fastening”. This is one of the meanings given to the word “sealed” in the Shorter Oxford English Dictionary. We are of the opinion that his contention must be accepted.”

18. The instant case is verified in the background of the above judgements and it is found that the applicant is using a paper cover as container and puts the unmanufactured tobacco into it. He folds the paper cover in such a fashion that the contents donot spill. Later he pastes a label containing the brand name and other contents on the paper fold. Further, it is seen that these individual packets are put into bulk containers which consists of 10 pouches and on the container, it is clearly seen that the same needs to be cut to access the contents. It is clear that the contents can be accessed only **after breaking open the containers** by cutting the cover and tearing of the label and hence should be treated as “in sealed containers”. It should also be noted that the applicant is bringing the goods in bulk containers which needs to be cut open to access the smaller packets. The applicant is actually causing the entry of goods i.e. unmanufactured tobacco in such sealed containers.



19. Hence the product brought into the local area is “unmanufactured tobacco in sealed container” and is covered under sub-entry (ii) of entry (5) of the Notification No. FD 11 CET 2002(I) dated 30th March 2002 as amended by Notification No. FD 208 CSL 2013 (III) dated 01-10-2013 and hence liable to tax at 5% on the entry of such goods into a local area for consumption, use or sale therein.

CLARIFICATION NO. KTEG/ CLR / CR.01/ 2019-20 DATED 29-06-2020

It is clarified that the goods in question produced as sample covered under sub-entry (ii) of entry (5) of the Notification No. FD 11 CET 2002(I) dated 30th March 2002 as amended by Notification No. FD 208 CSL 2013 (III) dated 01-10-2013 and hence liable to tax at 5% on the entry of such goods into a local area for consumption, use or sale therein

(SRIKAR.M.S)

Commissioner of Commercial Taxes
(Karnataka), Bengaluru

Government of Karnataka

No: AGRI-AML/115/2020

Karnataka Government Secretariat

M.S. Building

Bangalore, Date:06-07-2020

NOTIFICATION (Zero Budget Natural Farming-ZBNF)

Whereas section 3 of the Karnataka Aadhaar (Targeted delivery of Financial and other Subsidies, Benefits and Services) Act, 2018 (Karnataka Act No 10 of 2018) (hereinafter referred to as “ the said Act”), provides that the State Government or, as the case may be, any Agency of the State Government, may, for the purpose of establishing identity of an individual as a condition for receipt of a subsidy, benefit or service for which the expenditure is incurred entirely by way of withdrawal from, or the receipt therefrom forms part of the Consolidated Fund of the State, or any fund set up by any Agency of the State Government, require that such individual undergo authentication, or furnish proof of possession of Aadhaar number or, in the case of an individual to whom no Aadhaar number has been assigned, such individual makes an application for enrolment;

And whereas, the proviso to the said section 3 of the said Act provides that, till such time an Aadhaar number is not assigned to an individual, the individual shall be offered alternate and viable means of identification for delivery of the subsidy, benefit or service;

And whereas, section 4 of the said Act provides that the State Government shall, within a period of three months from the date of commencement of this Act, and therefore, from time to time, notify the list of schemes, subsidies, benefit or services for Which such authentication or proof is required as per section 3;

And whereas, the Government considers it expedient to notify the list of schemes, for which such authentication or proof is required as per the said section for getting the benefits of said Scheme.

Now, therefore, the Government of Karnataka, in exercise of the powers conferred by sections 3 and 4 of the said Act hereby notifies the list of schemes mentioned in the schedule ‘A’ appended hereto for which authentication or proof of identity specified in schedule ‘B’ required as per said section for the purpose of establishing identity of an individual as a condition for receipt of the benefit of the said scheme.

SCHEDULE ‘A’

SL.No	Names of schemes, subsidies, benefits and services
1.	Zero Budget Natural Farming: Financial benefit of maximum Rs.20000/- per farmer for the preparation different components required to adopt ZBNF through Aadhar based DBT payment.

Authentication or Proofs of Identity

Farmers who are interested to adopt ZBNF are selected in all taluks of the State for getting benefits under ZBNF. The data is documented in state developed KSRSAC Web portal Application through Fruit ID registration wherein, Aadhaar identity documents are also being taken.

By order and in the name of
the Governor of Karnataka

(P.Satyabhama)

Under Secretary to Government,
Agriculture Department (Planning).

PR-297

GOVERNMENT OF KARNATAKA

No.ED 145 DGM 2018

Karnataka Government Secretariat,
M.S. Building
Bangalore dated: 03-08-2020.

NOTIFICATION

Whereas the draft of the Karnataka State Civil Services (Regulation of Transfer of Block Education Officers/Deputy Directors and other Officers in the Department of Public Instructions) (Amendment) Rules, 2018 was published as required by clause (a) of sub-section (2) of section 3 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) in Notification No. ED 145 DGM 2018, dated: 30-10-2018 in Part-IV-A, of the Karnataka Gazette (No: 1024-1025) dated: 12-03-2020 inviting objections and suggestions from all persons likely to be affected within fifteen days from the date of its publication in the Official Gazette.

Whereas, the said Gazette was made available to the public on 12th March 2020.

And, whereas objections and suggestions have been received and considered by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) the Government of Karnataka hereby makes the

following rules, further to amend the Karnataka State Civil Services (Regulation of Transfer of Block Education Officers/Deputy Directors and other Officers in the Department of Public Instructions) (Amendment) Rules, 2015 namely:-

RULES

1. Title and commencement:-(1) These rules may be called the Karnataka State Civil Services (Regulation of Transfer of Block Education Officers/Deputy Directors and other Officers in the Department of Public Instructions)(Amendment) Rules, 2020

(2) They shall come into force from the date of their publication in the official Gazette.

2. Amendment of rule 6:-In the Karnataka State Civil Services (Regulation of Transfer of Block Education Officers/Deputy Directors and other Officers in the Department of Public Instructions) Rules, 2015, after rule 6, the following proviso shall be inserted namely:-

“Provided that, the State Government may relax the above condition in public interest once in a calendar year.”

By order and in the name of
Governor of Karnataka

(M. DHANANJAYA)
Under Secretary to Government
Education Department (Admin)

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ಇಡಿ 145 ಡಿಜಿಎಂ 2018

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:03/08/2020.

ಅಧಿಸೂಚನೆ

ಕರ್ನಾಟಕರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳ ಅಧಿನಿಯಮ 1978ರ (1990ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 14)ರ 3ನೇ ಪ್ರಕರಣದ (2)ನೇ ಉಪ ಪ್ರಕರಣ (ಎ)ಖಂಡದ ಮೂಲಕ ಅಗತ್ಯಪಡಿಸಲಾದಂತೆ ಕರ್ನಾಟಕರಾಜ್ಯ ನಾಗರಿಕ ಸೇವಾ (ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು / ಉಪ ನಿರ್ದೇಶಕರು ಮತ್ತು ತತ್ಸಮಾನ ವೃಂದದ ಅಧಿಕಾರಿಗಳ ವರ್ಗಾವಣೆ ನಿಯಂತ್ರಣ) (ತಿದ್ದುಪಡಿ) ನಿಯಮಗಳು, 2018ನ್ನು ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಇಡಿ 145 ಡಿಜಿಎಂ 2018, ದಿನಾಂಕ:30ನೇ ಅಕ್ಟೋಬರ್ 2018ರಲ್ಲಿ ಕರ್ನಾಟಕರಾಜ್ಯಪತ್ರದ ಭಾಗ-೪ಗೆ ಎ (ಸಂಖ್ಯೆ: 1024-1025), ದಿನಾಂಕ:12ನೇ ಮಾರ್ಚ್ 2020ರಂದು ಪ್ರಕಟಿಸಿ ಭಾದಿಶರಾಗಬಹುದಾದ ಎಲ್ಲಾ ವ್ಯಕ್ತಿಗಳಿಂದ ಹದಿನೈದು ದಿನಗಳೊಳಗಾಗಿ ಆಕ್ಷೇಪಣೆ ಮತ್ತು ಸಲಹೆಗಳನ್ನು ಸಲ್ಲಿಸುವಂತೆ ತಿಳಿಸಲಾಗಿತ್ತು.

ಸದರಿ ರಾಜ್ಯಪತ್ರವನ್ನು 2020ರ ಮಾರ್ಚ್ 12ರಂದು ಸಾರ್ವಜನಿಕರಿಗೆ ಲಭ್ಯಪಡಿಸಲಾಗಿದೆ.

ಅದರಂತೆ ಮೇಲೆ ನಿಗದಿಪಡಿಸಿದ ಅವಧಿಯೊಳಗೆ ಸ್ವೀಕೃತಗೊಂಡ ಆಕ್ಷೇಪಣೆಗಳು ಮತ್ತು ಸಲಹೆಗಳನ್ನು ರಾಜ್ಯ ಸರ್ಕಾರವು ಪರಿಗಣಿಸಿದೆ.

ಈಗ, ಕರ್ನಾಟಕರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳ ಅಧಿನಿಯಮ 1978ರ (1990ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 14)ರ 3ನೇ ಪ್ರಕರಣದ (1)ನೇ ಉಪ ಪ್ರಕರಣದೊಂದಿಗೆ ಓದಿಕೊಂಡ 8ನೇ ಪ್ರಕರಣದ ಮೂಲಕ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರಗಳನ್ನು ಚಲಾಯಿಸಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ಕರ್ನಾಟಕರಾಜ್ಯ ನಾಗರಿಕ ಸೇವಾ (ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು / ಉಪ ನಿರ್ದೇಶಕರು ಮತ್ತು ತತ್ಸಮಾನ ವೃಂದದ ಅಧಿಕಾರಿಗಳ ವರ್ಗಾವಣೆ ನಿಯಂತ್ರಣ) 2015ರ ನಿಯಮಗಳಿಗೆ ತಿದ್ದುಪಡಿಯನ್ನು ಮಾಡಲು ಉದ್ದೇಶಿಸಿ ಈ ಕೆಳಗಿನಂತೆ ನಿಯಮಗಳನ್ನು ರಚಿಸಿರುತ್ತದೆ, ಎಂದರೆ:-

ನಿಯಮಗಳು

1. ಶೀರ್ಷಿಕೆ ಮತ್ತು ಪ್ರಾರಂಭ:- (1) ಈ ನಿಯಮಗಳನ್ನು ಕರ್ನಾಟಕರಾಜ್ಯ ನಾಗರಿಕ ಸೇವಾ (ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು / ಉಪ ನಿರ್ದೇಶಕರು ಮತ್ತು ತತ್ಸಮಾನ ವೃಂದದ ಅಧಿಕಾರಿಗಳ ವರ್ಗಾವಣೆ ನಿಯಂತ್ರಣ) (ತಿದ್ದುಪಡಿ) ನಿಯಮಗಳು, 2020 ಎಂದು ಕರೆಯತಕ್ಕದ್ದು.

(2) ಇದು ಕರ್ನಾಟಕರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಪ್ರಕಟಿಸಿದ ದಿನಾಂಕದಿಂದ ಜಾರಿಗೆ ಬರತಕ್ಕದ್ದು.

2. ನಿಯಮ-6ಕ್ಕೆ ತಿದ್ದುಪಡಿ:- ಕರ್ನಾಟಕರಾಜ್ಯ ನಾಗರಿಕ ಸೇವಾ (ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು/ಉಪ ನಿರ್ದೇಶಕರು ಮತ್ತು ತತ್ಸಮಾನ ವೃಂದದ ಅಧಿಕಾರಿಗಳ ವರ್ಗಾವಣೆ ನಿಯಂತ್ರಣ) ನಿಯಮಗಳು 2015ರ ನಿಯಮ-6ರ ನಂತರ ಈ ಕೆಳಕಂಡ ಪರಂತುಕವನ್ನು ಸೇರ್ಪಡೆಗೊಳಿಸಲಾಗಿದೆ.

“ಪರಂತು, ರಾಜ್ಯ ಸರ್ಕಾರವು ಸಾರ್ವಜನಿಕ ಹಿತದೃಷ್ಟಿಯಿಂದ ಮೇಲಿನ ಷರತ್ತನ್ನು ಒಂದು ಕ್ಯಾಲೆಂಡರ್ ವರ್ಷದ ಅವಧಿಯಲ್ಲಿ ಒಂದು ಬಾರಿಗೆ ಸಡಿಲಗೊಳಿಸಬಹುದು.”

ಕರ್ನಾಟಕರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

(ಎಂ. ಧನಂಜಯ)

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಶಿಕ್ಷಣ ಇಲಾಖೆ (ಆಡಳಿತ)

PR-298

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 70 ಇಜಿಎಂ 2018

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,

ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ,

ಬೆಂಗಳೂರು ದಿನಾಂಕ: 02-07-2020

ಅಧಿಸೂಚನೆ

ಕರ್ನಾಟಕ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳ ಅಧಿನಿಯಮ, 1978 (1990 ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ, 14) ರ 8ನೇ ಪ್ರಕರಣದೊಂದಿಗೆ ಓದಲಾದ, 3ನೇ ಪ್ರಕರಣದ (1)ನೇ ಉಪ-ಪ್ರಕರಣದ ಮೂಲಕ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರವು, ರಚಿಸಲು ಉದ್ದೇಶಿಸಿರುವ ಕರ್ನಾಟಕ ಇ-ಆಡಳಿತ ಸೇವೆಗಳ (ವೃಂದ ಮತ್ತು

ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 2020 ರ ಕರಡನ್ನು, ಸದರಿ ಅಧಿನಿಯಮದ 3ನೇ ಪ್ರಕರಣದ (2)ನೇ ಉಪ-ಪ್ರಕರಣದ (ಎ) ಖಂಡದ ಮೂಲಕ ಅಗತ್ಯಪಡಿಸಲಾದಂತೆ, ಅದರಿಂದ ಬಾಧಿತರಾಗಬಹುದಾದ ಎಲ್ಲ ವ್ಯಕ್ತಿಗಳ ಮಾಹಿತಿಗಾಗಿ ಈ ಮೂಲಕ ಪ್ರಕಟಿಸಲಾಗಿದೆ ಹಾಗೂ ಸರ್ಕಾರಿ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಅವುಗಳ ಪ್ರಕಟಣೆಯ ದಿನಾಂಕದಿಂದ ಹದಿನೈದು ದಿನಗಳ ತರುವಾಯ ಸದರಿ ಕರಡನ್ನು ಪರಿಗಣನೆಗೆ ತೆಗೆದುಕೊಳ್ಳಲಾಗುವುದೆಂದು ಈ ಮೂಲಕ ಸೂಚನೆಯನ್ನು ನೀಡಲಾಗಿದೆ;

ಮೇಲೆ ನಿರ್ದಿಷ್ಟಪಡಿಸಿರುವ ಅವಧಿಯು ಮುಕ್ತಾಯವಾಗುವುದಕ್ಕೆ ಮುಂಚೆ, ಸದರಿ ಕರಡಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಯಾರೇ ವ್ಯಕ್ತಿಯಿಂದ ರಾಜ್ಯ ಸರ್ಕಾರವು ಸ್ವೀಕರಿಸಬಹುದಾದ ಯಾವುದೇ ಆಕ್ಷೇಪಣೆಗಳು ಅಥವಾ ಸಲಹೆಗಳನ್ನು, ಪರಿಗಣನೆಗೆ ತೆಗೆದುಕೊಳ್ಳುತ್ತದೆ. ಆಕ್ಷೇಪಣೆಗಳು ಮತ್ತು ಸಲಹೆಗಳನ್ನು ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ಡಿಪಿಎಆರ್-ಎಆರ್ (ಇ-ಆಡಳಿತ), ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು-560 001 ಈ ವಿಳಾಸಕ್ಕೆ ಕಳುಹಿಸಬಹುದು.

ಕರಡು ನಿಯಮಗಳು

1. ಹೆಸರು ಮತ್ತು ಪ್ರಾರಂಭ.- (1) ಈ ನಿಯಮಗಳನ್ನು, ಕರ್ನಾಟಕ ಇ-ಆಡಳಿತ ಸೇವೆಗಳ (ವೃಂದ ಮತ್ತು ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 2020 ಎಂದು ಕರೆಯತಕ್ಕದ್ದು.

(2) ಇವು, ಅಧಿಕೃತ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಅವುಗಳ ಅಂತಿಮ ಪ್ರಕಟಣೆಯ ದಿನಾಂಕದಿಂದ ಜಾರಿಗೆ ಬರತಕ್ಕದ್ದು.

2. ನೇಮಕಾತಿ ವಿಧಾನ ಮತ್ತು ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ.- ಕರ್ನಾಟಕ ಇ-ಆಡಳಿತ ಸಿಬ್ಬಂದಿಗೆ ಸಂಬಂಧಿಸಿದಂಥ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವಾ ವೃಂದಗಳು, ಅವುಗಳ ಸಂಖ್ಯೆಯ ಕೆಳಗೆ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಅನುಸೂಚಿಯ ಅಂಕಣ (2) ರಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ವೇತನ ಶ್ರೇಣಿಯೊಂದಿಗೆ ಹುದ್ದೆಗಳ ಪ್ರವರ್ಗಗಳನ್ನು ಒಳಗೊಂಡಿರತಕ್ಕದ್ದು. ನೇಮಕಾತಿ ವಿಧಾನ ಮತ್ತು ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆಯು ಅನುಕ್ರಮವಾಗಿ ಅದರ ಅಂಕಣ (4) ಮತ್ತು (5) ರಲ್ಲಿನ ಸಂವಾದಿ ನಮೂದುಗಳಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದಂತೆ ಇರತಕ್ಕದ್ದು.

3. ನೇರ ನೇಮಕಾತಿಗಾಗಿ ಆಯ್ಕೆ ವಿಧಾನ.- (1) ರಾಜ್ಯ ಸರ್ಕಾರವು, ಈ ನಿಯಮಗಳ ಅಡಿಯಲ್ಲಿ, ನೇರ ನೇಮಕಾತಿಗಾಗಿ ಅಭ್ಯರ್ಥಿಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡುವುದಕ್ಕಾಗಿ ಆಯ್ಕೆ ಪ್ರಾಧಿಕಾರವನ್ನು ಅಧಿಸೂಚಿಸತಕ್ಕದ್ದು.

(2) ನೇರ ನೇಮಕಾತಿಯ ಮೂಲಕ ಆಯ್ಕೆಗೆ ಸಂಬಂಧಿಸಿದ ಲಿಖಿತ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯ ಪಠ್ಯಕ್ರಮವು, ಕಾಲಕಾಲಕ್ಕೆ ಸರ್ಕಾರವು ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಪ್ರಕಾರ ಇರತಕ್ಕದ್ದು.

(3) ಆಯ್ಕೆ ಪ್ರಾಧಿಕಾರವು, ಸರ್ಕಾರದಿಂದ ಅಧಿಸೂಚಿಸಲಾದ ಪಠ್ಯಕ್ರಮದ ಆಧಾರದ ಮೇಲೆ ಲಿಖಿತ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯನ್ನು ನಡೆಸತಕ್ಕದ್ದು ಮತ್ತು ಲಿಖಿತ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯಲ್ಲಿ ಪಡೆದ ಅಂಕಗಳ ಆಧಾರದ ಮೇಲೆ ಮತ್ತು ರಾಜ್ಯ ಸರ್ಕಾರದ ಮೀಸಲಾತಿ ನೀತಿಯನ್ನು ಕೂಡ ಪರಿಗಣನೆಗೆ ತೆಗೆದುಕೊಂಡು, ನಿರ್ಧರಿಸಲಾದ ಮೆರಿಟ್ ಅನ್ನು ಆಧರಿಸಿ ನೇಮಕಾತಿಗಾಗಿ ಅರ್ಹ ಅಭ್ಯರ್ಥಿಗಳ ಅಂತಿಮ ಆಯ್ಕೆ ಪಟ್ಟಿಯನ್ನು ಸಿದ್ಧಪಡಿಸತಕ್ಕದ್ದು.

4. ವಯೋಮಿತಿ.- ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸಾಮಾನ್ಯ ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 1977 ರಲ್ಲಿ ಏನೇ ಒಳಗೊಂಡಿದ್ದಾಗ್ಯೂ, ಈ ಮುಂದಿನ ಹುದ್ದೆಗೆ ನೇರ ನೇಮಕಾತಿಗಾಗಿ ಅಭ್ಯರ್ಥಿಯು, ಅರ್ಜಿಯನ್ನು ಸ್ವೀಕರಿಸುವುದಕ್ಕೆ ನಿಗದಿಪಡಿಸಿದ ಕೊನೆಯ ದಿನಾಂಕದಂದು,-

- (i) ಸಹಾಯಕ ನಿರ್ದೇಶಕರು, ಇಪ್ಪತ್ತಮೂರು ವರ್ಷಗಳ ವಯಸ್ಸನ್ನು ಹೊಂದಿರತಕ್ಕದ್ದು ಮತ್ತು ಮೂವತ್ತು ವರ್ಷ ವಯಸ್ಸಾಗಿರತಕ್ಕದಲ್ಲ; ಮತ್ತು
- (ii) ಪ್ರೋಗ್ರಾಮರ್, ಇಪ್ಪತ್ತೊಂದು ವರ್ಷಗಳ ವಯಸ್ಸನ್ನು ಹೊಂದಿರತಕ್ಕದ್ದು ಮತ್ತು ಇಪ್ಪತ್ತೆಂಟು ವರ್ಷ ವಯಸ್ಸಾಗಿರತಕ್ಕದಲ್ಲ;

ಪರಂತು, ಮೇಲೆ ನಮೂದಿಸಲಾದ ಗರಿಷ್ಠ ವಯೋಮಿತಿಯನ್ನು, ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸಾಮಾನ್ಯ ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 1977 ರ ಅನುಸಾರವಾಗಿ ವಿವಿಧ ಪ್ರವರ್ಗಗಳಿಗಾಗಿ ಸಡಿಲಗೊಳಿಸತಕ್ಕದ್ದು.

5. ಸಾಮಾನ್ಯ.- ಈ ನಿಯಮಗಳಲ್ಲಿ ಉಪಬಂಧಿಸಿದ ಉಪಬಂಧಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸಾಮಾನ್ಯ ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 1977 ಮತ್ತು ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆ ಮೂಲಕ ನೇರ ನೇಮಕಾತಿ ಮತ್ತು ಆಯ್ಕೆ) ನಿಯಮಗಳು, 2006 ರ ಉಪಬಂಧಗಳು, ಈ ನಿಯಮಗಳ ಅಡಿಯಲ್ಲಿನ ನೇಮಕಾತಿಗೂ ಅನ್ವಯವಾಗತಕ್ಕದ್ದು.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

(ವೀರಭದ್ರ)

ಪೀಠಾಧಿಕಾರಿ-1

ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣೆ ಇಲಾಖೆ

(ಇ-ಆಡಳಿತ)

ಅನುಸೂಚಿ
(2 ನೇ ನಿಯಮವನ್ನು ನೋಡಿ)

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
1	ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ಮತ್ತು ಪದನಿಮಿತ್ತ ನಿರ್ದೇಶಕರು ನಾಗರಿಕ ಸೇವೆಗಳ ವಿದ್ಯುನ್ಮಾನ ವಿತರಣೆ (ಇಡಿಸಿಎಸ್)	1	ಅಖಿಲ ಭಾರತ ಸೇವೆಗಳ ಒಬ್ಬ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	—
2	ಅಪರ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ. 82000-117700)	1	ಜಂಟಿ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ಮುಂಬಡ್ತಿಗಾಗಿ: ಜಂಟಿ ನಿರ್ದೇಶಕರ (ಇ-ಆಡಳಿತ) ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.
3	ಜಂಟಿ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ.74400-109600)	3	ಉಪ-ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರದ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ಮುಂಬಡ್ತಿಗಾಗಿ: ಉಪ-ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗಿಂತ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
4	ಉಪ-ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ.67550-104600)	15	ಸಹಾಯಕ ನಿರ್ದೇಶಕರ (ಇ-ಆಡಳಿತ) ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ಮುಂಬಡ್ತಿಗಾಗಿ: ಸಹಾಯಕ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.
5	ಸಹಾಯಕ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ.52650-97100)	25	ನೇರ ನೇಮಕಾತಿ ಮೂಲಕ ಶೇಕಡಾ ಐವತ್ತರಷ್ಟು (50%) ಮತ್ತು ಸೀನಿಯರ್ ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ ಶೇಕಡಾ ಐವತ್ತರಷ್ಟು (50%): ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ನೇರ ನೇಮಕಾತಿಗಾಗಿ: (1) ಬಿ.ಇ ಅಥವಾ ಬಿ.ಟೆಕ್ (ಕಂಪ್ಯೂಟರ್ ವಿಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ವಿಜ್ಞಾನ ಅಥವಾ ಕಾಲಕಾಲಕ್ಕೆ ಎಐಸಿಟಿಇ ಯಿಂದ ನಿರ್ಧರಿಸಲಾದಂಥ ತತ್ಸಮಾನ ಕೋರ್ಸ್‌ಗಳು) ಮತ್ತು ಭಾರತದಲ್ಲಿ ಕಾನೂನಿನ ಮೂಲಕ ಸ್ಥಾಪಿತವಾದ ಮಾನ್ಯತೆ ಪಡೆದ ವಿಶ್ವವಿದ್ಯಾಲಯದಿಂದ ಎಂಬಿಎ ಎರಡರಲ್ಲೂ ಕನಿಷ್ಠ ಶೇಕಡಾ ಎಪ್ಪತ್ತರಷ್ಟು

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
				<p>(70%) ಅಂಕಗಳೊಂದಿಗೆ ಪದವಿಯನ್ನು ಹೊಂದಿರಬೇಕು; ಅಥವಾ</p> <p>(2) ಎಂ.ಇ ಅಥವಾ ಎಂ.ಟೆಕ್ (ಕಂಪ್ಯೂಟರ್ ವಿಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ವಿಜ್ಞಾನ ಅಥವಾ ಕಾಲಕಾಲಕ್ಕೆ ಎಐಸಿಟಿಇ ಯಿಂದ ನಿರ್ಧರಿಸಲಾದಂಥ ತತ್ಸಮಾನ ಕೋರ್ಸ್‌ಗಳು) ಮತ್ತು ಭಾರತದಲ್ಲಿ ಕಾನೂನಿನ ಮೂಲಕ ಸ್ಥಾಪಿತವಾದ ಮಾನ್ಯತೆ ಪಡೆದ ವಿಶ್ವವಿದ್ಯಾಲಯದಿಂದ ಎಂಬಿಎ ಎರಡರಲ್ಲೂ ಕನಿಷ್ಠ ಶೇಕಡಾ ಎಪ್ಪತ್ತರಷ್ಟು</p> <p>(70%) ಅಂಕಗಳೊಂದಿಗೆ ಪದವಿಯನ್ನು ಹೊಂದಿರಬೇಕು:</p> <p>ಪರಂತು, ಪರಿಶಿಷ್ಟ ಜಾತಿಗಳು ಅಥವಾ ಪರಿಶಿಷ್ಟ ಪಂಗಡಗಳು ಅಥವಾ ಇತರ ಹಿಂದುಳಿದ ವರ್ಗಗಳಿಗೆ ಸೇರಿದ ಅಭ್ಯರ್ಥಿಗಳ ಸಂದರ್ಭದಲ್ಲಿ, ಕನಿಷ್ಠ ಅರ್ಹತಾ ಅಂಕಗಳು ಶೇಕಡಾ ಅರವತ್ತರಷ್ಟು (60%) ಇರಬೇಕು;</p>

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
				ಮತ್ತು ಮುಂಬಡ್ತಿಗಾಗಿ: ಸೀನಿಯರ್ ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.
6	ಲೆಕ್ಕ ಪತ್ರಾಧಿಕಾರಿ (ರೂ.52650-97100)	1	ರಾಜ್ಯ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆಯ ಸೇವೆಯಿಂದ ಲೆಕ್ಕಪತ್ರಾಧಿಕಾರಿ ವೃಂದದಲ್ಲಿನ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-
7	ಸೀನಿಯರ್ ಪ್ರೋಗ್ರಾಮರ್ (ರೂ.43100-83900)	12	ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ರಾಜ್ಯದ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ಮುಂಬಡ್ತಿಗಾಗಿ: ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
8	ಪ್ರೋಗ್ರಾಮರ್ (ಗ್ರಾ.40900-78200)	12	ನೇರ ನೇಮಕಾತಿ ಮೂಲಕ:	<p>ನೇರ ನೇಮಕಾತಿಗಾಗಿ: (1) ಬಿ.ಇ ಅಥವಾ ಬಿ.ಟೆಕ್ (ಕಂಪ್ಯೂಟರ್ ವಿಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ವಿಜ್ಞಾನ ಅಥವಾ ಕಾಲಕಾಲಕ್ಕೆ ಎಐಸಿಟಿಇ ಯಿಂದ ನಿರ್ಧರಿಸಲಾದಂಥ ತತ್ಸಮಾನ ಕೋರ್ಸ್‌ಗಳು) ಅಥವಾ ಕನಿಷ್ಠ ಶೇಕಡಾ ಎಪ್ಪತ್ತರಷ್ಟು (70%) ಅಂಕಗಳೊಂದಿಗೆ ಭಾರತದಲ್ಲಿನ ಕಾನೂನಿನ ಮೂಲಕ ಸ್ಥಾಪಿತವಾದ ಮಾನ್ಯತೆ ಪಡೆದ ವಿಶ್ವವಿದ್ಯಾಲಯದಿಂದ ಎಂಸಿಎ ಪದವಿಯನ್ನು ಹೊಂದಿರಬೇಕು;</p> <p>ಪರಂತು, ಪರಿಶಿಷ್ಟ ಜಾತಿಗಳು ಅಥವಾ ಪರಿಶಿಷ್ಟ ಪಂಗಡಗಳು ಅಥವಾ ಇತರ ಹಿಂದುಳಿದ ವರ್ಗಗಳಿಗೆ ಗಳಿಗೆ ಸೇರಿದ ಅಭ್ಯರ್ಥಿಗಳ ಸಂದರ್ಭದಲ್ಲಿ, ಕನಿಷ್ಠ ಅರ್ಹ ಅಂಕಗಳು ಶೇಕಡಾ ಅರವತ್ತರಷ್ಟು (60%) ಇರಬೇಕು;</p>

೨೪೭೦

ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಗುರುವಾರ, ೦೬, ಆಗಸ್ಟ್, ೨೦೨೦

ಭಾಗ ೪ಎ

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
9	ಸೂಪರಿಂಟೆಂಡೆಂಟ್ (ಅಧೀಕ್ಷಕ) (ರೂ.40900-78200)	1	ತತ್ಸಮಾನ ದರ್ಜೆಯಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳಿಂದ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-
10	ಲೆಕ್ಕ ಸಹಾಯಕರು (ಇಡಿಸಿಎಸ್) (ರೂ. 27650-52650)	1	ರಾಜ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆ ಸೇವೆಯಲ್ಲಿನ ಲೆಕ್ಕ ಸಹಾಯಕರ ವೃಂದದಲ್ಲಿನ ಸಿಬ್ಬಂದಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-
11	ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕ (ರೂ.27650-52650)	4	ತತ್ಸಮಾನ ದರ್ಜೆಯಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳಿಂದ ಸಿಬ್ಬಂದಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-
12	ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕ (ರೂ.21400-42000)	1	ತತ್ಸಮಾನ ದರ್ಜೆಯಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳಿಂದ ಸಿಬ್ಬಂದಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-

(ವೀರಭದ್ರ)

ಪೀಠಾಧಿಕಾರಿ-1

ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣೆ ಇಲಾಖೆ
(ಇ-ಆಡಳಿತ)

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